



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

Camahan Courthouse Building
1114 Market St., Room 608
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

July 15, 2008

Lynn Fischer, Executive Director
Catalyst Learning
310 W. Liberty
Louisville, KY 40202

RE: Telephone Review of Catalyst Learning Contract #401-08, \$82,890,
CFDA #17.258 through #17.260 and #93.558 (Project #2008-SLATE17)

Dear Ms. Fischer:

We have conducted a telephone review of the Catalyst Learning, Agency, a for-profit organization, Incumbent Worker Program, for the period July 1, 2007 through May 30, 2008. The Agency has drawn \$46,178.00 of its funds as of the date of the review. The scope of a telephone review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of the Agency.

A telephone review does not entail a field visit to the Agency. The purpose of a telephone review is to ensure that the Agency is aware of the terms and conditions of its contract with SLATE and the OMB Circular A-133 compliance requirements that are applicable to its program.

The objective of the program is to provide workforce development tools in order to develop high-potential employees. Our telephone review was completed on June 5, 2008. There were no observations.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with SLATE to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact me at (314) 622-4723.

Respectfully,

Mohammad H. Adil, CPA
Internal Audit Manager

cc: Tom Jones, Director, St. Louis Agency on Training and Employment (SLATE)